G. R. S. 58

Previous references.

419-2821 & 12.6.1896
P.W.D
20998-21007 & 6.6.94.
L.7295-92

Later references.

LR 393-12 Sh 1-21
G.7. 4/9/1914 & Nos 1 to 2 for August 1914.

1911-12
(Genl Br)

File No. 606-11

Serial Nos. 1-2

GENERAL AND REVENUE SECRETARIAT.

P. 22
(E)

Serial Nos. 1 – 2

Part B. for May 13

SUBJECT.

Re instructions to the Comptroller to treat Collections on Provincial roads & bridges in the State as well as moiety of Collections from Frontier tolls in the Mysore District as Public Work Revenue

From the Chief Engineer No 3866 & 14.5.12
Requests that instructions to the Comptroller be issued to treat Collections on Provincial roads & bridges in the State as well as the moiety of Collections from the Frontier tolls in the Mysore Dt as Public Works Revenue & not to credit them to Gen Revenues as is done at present

2. To the Secy P. W. D. from Chief Engineer, Comptroller, P. W. D. Comptroller —
No X 6861-4 & 22-5-13
States that Govt are of opinion that no change in the existing procedure of credit is required and requests the Chief Engineer to issue instructions so that the toll receipts on each road may be shown in the annual reports submitted for it.

Nanjunda
22-5-13

No C 139
28. 11. 12.

G.R.S. 11] 1911-12

GENERAL AND REVENUE SECRETARIAT.

("G.7")

NOTES

File No. 606-11.

FILE HEADING.

Re instructions to the Comptroller to treat Collections on Provincial roads and bridges in the State as well as moiety of Collections from frontier tolls in the Mysore Dt- as Public Works revenue.

From

The Chief Engineer

No. 3866 Dated 14. 5. 1912 Received 16. 5. 1912

Diary No.	4323.	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Requests that instructions to the Comptroller be issued to treat Collections on Provincial roads and bridges in the State as well as the moiety of Collections from the Frontier Tolls in the Mysore Dt- as Public Works Revenue and not to credit them to General Revenues as is done at present.

NOTES AND ORDERS.

From the file of papers Connected with G.O. No.

20998-21007 of 6.6.1894 issued in the Local Funds Branch
L.7 295-92

it is gathered that the practice in vogue was to credit all toll ~~tax~~ revenue to Provincial Funds, but ~~that~~ under the ~~G~~ G.O. of 6th June 1894 'all Tolls Collected on bridges

NOTES—First Sheet.

GPB—30,000—12-8-11

G. R. S. 12]

General and Revenue Secretariat.

File No. 666 of 1911-12

Serial No.

and roads maintained by the District Funds should be credited to those funds and those collected on Provincial ~~Roads~~ roads and bridges to Provincial Funds"

2 Govt in the Public work Dept ordered in June 1896 - vide G. O No 419-2821 that the revenue derived from the tolls established at or near the frontier ~~being~~ be divided in equal proportions ~~three~~ one half of the proceeds ~~to~~ being allotted to the main roads (Provincial) leading to Coorg, the Wynaad and the Nilgiris and the other half to the district local (Funds) roads feeding or fed by these main roads."

3 ~~Read~~ The Chief Engineer requests that in conformity with appendix 22 of Public works Code - Vol III the Comptroller may be instructed to credit the revenue from tolls on Provincial Funds Roads and moiety of collections from the frontier tolls to the Public works revenue.

Submitted with a draft for approval or other orders - [~~Read the~~ ~~Roads Branch~~ ~~must have~~ ~~their~~ ~~on the~~]

N. 36

11/6

NOTE—Contn. sheet.

GPB—20.000—20-1-12

G. R. S. 12]

General and Revenue Secretariat. | File No. 606 of 191

Serial No.

4 According to the P. W. Code tolls on roads and bridges are credited as P. W. receipts. The practice here however seems to be to take the credits under ~~xix~~ Miscellaneous. Whether this is authorised by any order and whether there is any objection to the proposal of the Chief Engineer may be noted by the Comptroller.

COMPTROLLER'S OFFICE, CIVIL BRANCH, 12. 1912 BANGALORE. MYSORE GOVT.

No 76213
12-6-12
with 1 file

Forwarded U.O to both Comps
R&B&R Sect.

to
S. Shamanna
12-6-12

R 179

Wrote to Comp 13/6/12

No 3941 d/28 6/12

5 Excepting the Government Order referred to in the file viz., No. 20998-21007--L.F. 295-92 dated 6th June 1894, there seems to be no order directing the head to which tolls should be credited in the accounts. The orders in question ~~refers~~ requires that the tolls recovered should be credited to Provincial Funds;-whether in the Public Works or Civil it does not expressly state. The practice, however, is that credits for these tolls are taken under "Miscellaneous" in the Civil account. This is apparently because collection of tolls and other

NOTE—Contn. sheet.

receipts

GPB—20,000—20-1-12

Serial No.

receipts of this nature is under the control of Civil Officers.

6 2. If, as desired by the Chief Engineer, these receipts are to be credited to the Public Works Department, the distinction maintained in the Civil Account Code between Public Works in charge of Civil and Public Works officers will have to be introduced in this State also. If the necessity for introducing this distinction is ~~maintained~~ recognised, it will be necessary to consider what other items now classified under Civil should go to Public Works in accordance with code rules.

7 3. The following are the items of receipts which under code rules should be classified as Public Works Revenue but which are classified in Mysore under the major head "miscellaneous" in the Civil accounts.

XIX Miscellaneous C. tolls--on bridges on roads
E Mis. Fees &c.--staging bungalow fees
H Mis. ϕ 1. Acreage contribution
2. Amount credited on account of Bangalore City Improvement

If the claim for these credits to Public Works is admitted, it must be conceded that the following debits which are now included under Civil should go to Public Works according to code

G.R.S. 12]
General and Revenue Secretariat.

File No. 606 of 1911-12

Serial No.

code rules:--

(1) Tolls and Ferries, Staging bungalows (establishments, contingencies & refunds).

(2) Grant to the Mysore City Improvement Fund.

(3) Building grants under Education and the Grant for muzrai construction and repairs.

4. If the above is acceptable to Government, the present opportunity may be taken to bring the existing classification into a line with the principles laid down in the Civil Account Code; and the subject dealt with as a whole in consultation, if necessary, with the Public Works Department.

Assistant to Comptroller.

Comptroller's Office,
Bangalore, 28th June 1912.

No 76213
2-7-12
with two files

Forwarded to the Secretary P.W. Department for remarks.

2/7/1912

S. Shamasha
2/7/12

T.I.C.

G. R. S. 12]

General and Revenue Secretariat.

97 File No. 606 of 1911-12

Serial No.	
	In off. No. 118 P.W.D. Dated 4-7-July 1912
8	This office suggestion to treat the toll collections on roads and bridges as Public Works Revenue according to the Code rule, is in pursuance of the order in the marginally noted

II 6/9 7m

Govern-
ment
proceed-
ings
which

1. Government Proceedings No.2821/382 dated the 17th June 1895.
2. Government Proceedings No.419-21/2821-3 dated the 12th June 1896.

lay down that the toll revenue should be taken to supplement or enhance the road allotments. But this order has not been given effect to till now as the toll collections are made in the Civil Department. The alternative course open is to credit the revenue to the Public Works Department, which is also in accordance with the Codal rules.

2. It is for Government to consider the larger question raised by the Assistant to the Comptroller that, if the Code rule is to be given effect to in this case, it should be done in other cases also.

Secretary to Government,
P. W. Department.

Bangalore,
3rd September 1912.

V.N.S. Forwarded to Asstt Engr N.W. Rly

No 7622 of 11-9-12

NOTE—Contn. sheet.

Circ 2 files

GPB—20.000—20-1-12

G. R. S. 12]

General and Revenue Secretariat.

G7 File No. 686 of 1911-12

Serial No.

8.10

Accounts favours of Simon

&c.

S Shamanna

9-9-12

10 According to the Procedure, tolls on Roads & Bridges are to be credited as Dr Receipts, but the practice in force here is to credit such revenue as Civil Dept. Receipts. So far as it is known, there seems to be no order for the deviation from the code rule

11 G. O. Nos 20998-2107 Dt 6-6-94 lays down that tolls collected on Roads & Bridges maintained by the Distt. Board Shd be credited to D. Funds & those collected on Prov. Roads & Bridges, to Prov. Funds. This order was passed in the L. F. Branch & it was perhaps treated as applicable to the classification to be made in the Civil Dept.

12 The G. Os of 1895 & 1896 deal only with specific instances, Viz; the Frontier roads in the Mysore Distt: What the Dr Secretary desires now seems to be that the code rule supported by the principle indicated in the above orders that all toll receipts Shd be treated as Dr Receipts & the realisation

11/28/9

2.5/B. D 26-9-12

NOTE—Contn. sheet.

GPB—20.000—20-1-12

G. R. S. 12]

General and Revenue Secretariat.

G.7 File No. 666 of 1911-12

Serial No.

as Supplemental grant to the roads concerned be made applicable in all the cases of tolls realised.

13 There seems to be no objection to adopt the suggestion of the Board, as it is in accordance with the code rule & the spirit of the Govt orders of 1895 & 1896.

A Appasami Ammal
Asst Exam Board Branch
24.9.12

G.7. Nov 12 2875

14 Subd for orders with the draft original put up.

11.36 28/9 Is Thomas suggest that the Local division of P.W. in charge of Civil Offices & those in charge of P.W. Offices should be brought into use & the classification made strictly according to the classes given in the Civil Account Code. In the meanwhile however the draft proposals perhaps be approved & the general question further discussed & made the subject of further orders.

[illegible] 30/9

16 The whole point under

NOTE—Contn. sheet.

GPB—20,000—20-1-12

General and Revenue Secretariat. 4305 — 97 File No. 606. of 1911 12

Serial No.

discussion is whether "Tolls of Roads" creditable to Provincial Funds amounting to about Rs 20,000 a year should be credited to XIX Miscellaneous or as Public Works receipts.

17 Classification in public accounts has greater reference to the department in which the transactions take place than to the nature of the transactions. As these tolls are realized in the Civil Deptt. the present practice seems correct.

Art 100-6 CAC Vol-I

18 I am therefore of opinion that no change is required. The figures are always recorded separately in the Civil Accounts and there is no objection to the D.P.W. taking credit for them when questions of road allotments are considered.

19 Will Mr M. N. Krishna Rao briefly record his opinion?

M
2/10

20 I think also that there is no need for any change of the existing practice. "Tolls on roads" is no doubt an item of revenue incidental to works executed by Govt but as the revenue is collected by the Civil

NOTE—Contn. sheet.

GIP—65,000—17-6-12.

Serial No.

and not the P W Dept it should appear under the head "Civil Works. In charge of Civil Officers" We have however no head corresponding to this in our accts and in its absence, the only head of acct under which it can properly be brought is "Misc" The tolls on roads to be shown under "Civil works. In charge of P W Officers" are apparently those realised by the P W Dept and not those by the Civil. The item of revenue now under discussion is that collected by the Civil Dept and appears rightly under "Misc". As for the toll being taken to supplement road allotments it can not be applied directly for this purpose whether credited under the "Misc" or P W. head. The order on this point only means that the amount of this revenue should be taken into consideration in fixing road allotments & this can be done though the item appears under "Misc"

Divn
7/10/12

Comptr)

M
7/10

3903
10.10.12

Dewan) I agree with the Divn proposal — I go further (as stated on another file a few days ago) & consider that P W. Sale sales should require Govt sanction

Mahon

NOTE—Contn. sheet.

GIP—65,000—17-6-12.

General and Revenue Secretariat. G. 7 File No. 606 of 1911-12

Serial No.

Govt in the WD Dept in these cases in which the Tolls are Provincial Revenue.

Sd/ 2/11/12

4167 7.11.12

22 I adhere to my opinion of 2.10.12

M. 6/11/12

Sd/ 6.11.12

Seen by the Lieut Governor on 12.11.12 ordered by him to be recorded to-day

DW 12/11/12

(Dewan)

23 Referred to Secretary

Sd/ 11.11.12

24 Circulated in Council

Sd/ 27/11/12

25 The ~~Comptroller's~~ A Secretary's Opinion seems to be Correct. But please let me see the P. W. Code referred to.

28/12/12 Sd/

A Copy of the Bo. P.W. Code (3 Volumes) is herewith submitted and Sd/ MDJ.

NOTE—Contn. sheet.

GPE—65,000—17-C-12.

General and Revenue Secretariat. | G7 File No. 606 of 1911-12

Serial No.

26 I do not understand under what order of Govt, the Br. PW Code is taken as an authority here. Moreover a mere form of account cannot decide such a question. The heads given are merely to indicate in what place such heads of revenue when they are to be credited to the PW Department are to be entered. What heads are so to be actually credited, has to be determined by ~~the practice~~ express rules or established usage. As apparently there is no express order, and the usage is against the PW claim there is no reason to alter the usage hitherto in force.

27. I may add that so far as Govt is concerned, it is perfectly immaterial whether the particular revenue is credited in the Rev or the PW Dept.

4/1/13

NOTE—Contn. sheet.

GPE—65,000—17-1-12.

. R. S. 12.]

eneral and Revenue Secretariat. G. 7. File No. 606 of 191 -12

Serial No.

2nd Circular

28 (Do he submitted to Mr Hankey here after he takes over charge on his 8½ visit).

29 From a perusal of the Circular papers, I see that the system of having one Chief Engineer to guide & advise the Local Governments & Administrations in matters of technical importance is discharging useful functions. I agree with the Committee's recommendations in the Financial Relations Report in thinking that the present practice may well be left alone

Curzon

10/1/13

812 11-1-13

Dewan

$.10

NOTE—Contn. sheet.

GPE—65,000—17-C-12.

[R.S. 12]

General and Revenue Secretariat. | G7 File No. 606 of 1911-12

Serial No.

30 I agree with the Financial Secretary's view as recorded in para 18 of his note dated 2nd October 1912. An order should issue asking the D.P.W. to show credit for toll receipts on ~~each~~ the road in submitting annual repair the estimates for each.

16.5.13 RC

Removed & placed in Supdt's almirah 17/5

WWW.

[illegible] 17.5.13 draft

31) Draft submitted for approval. 13.5.13

N-36 15/5 BLM.

17 Select)

32) Seen. Thanks. M 19/5

33) The last para which was written by the draftsman under the mistaken notion that annual repair Estimates of roads are submitted by Chief Engrs to Govt has been recast. As a matter of fact these estimates do not even come up to the Chief Engineer in most cases, being dealt with by the Supdg Engrs.

M 19/5

34) Seen 17.5.13

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

(15

(G. R. S. 12)

General and Revenue Secretariat.

G-C File No. 606 of 1911-12

Serial No.	
2	To the Secy P.W.D. The Chief Engineer The Comptr. P.W.D. Bombay The Comptroller No: 6861-4 D 22-5-13. States that Govt are of opinion that no change in the existing procedure of credit is required and requests the Chief Engineer to issue instructions so that the toll receipts on each road may be shewn in the annual repair estimates for it.
Abstd	

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

No. 3866
Encl.

MYSORE P. W. DEPARTMENT,
CENTRAL OFFICE.
Bangalore, 14th May 1912.

(1)

From

M. VISVESVARAYA, ESQ., M.I.C.E., C.I.E.,
Chief Engineer of Mysore,
Bangalore.

821

To

J.S.Chakravarti, Esquire, M.A.,F.R.A.S.,
Financial Secretary to the Government of
His Highness the Maharaja of Mysore,
B a n g a l o r e.

Sir,

I have the honour to inform you that under existing orders the receipts from the toll bars established on roads should be credited either to the Provincial or District Funds as noted in the margin. The tolls are intended solely to cover the road maintenance charges and according to the Public Works Code, the receipts on account of the Provincial roads should be credited to Public Works Revenue. With this view, I called for a detailed statement of the collections made on the Provincial and

(1) The tolls collected on roads and bridges maintained by the District Boards should be credited to District Funds and those collected on Provincial roads and bridges to Provincial Funds-vide G.O.No. 20998-21007/L.F.295-92 dated the 6th June 1894.
(2) The tolls collected on the Frontier roads in the Mysore District should be credited half to Provincial Funds and half to District Funds-vide G.O.No.419-21/2821-3 dated the 12th June 1896.

Volume III, Appendix 22, Page 221.

1911 ..

MYSORE P. W. DEPARTMENT.

No. 3866.

From Secretariat.

THE CHIEF ENGINEER OF MYSORE,
Bangalore.

To The Financial Secretary
to the Government of Mysore,
Bangalore.

Dated Bangalore, 16th May 1912.

Despatched

Enclosure No.

SUBJECT.

Requesting to move Government to issue instructions to the Comptroller to break toll collections on Provincial roads and bridges in the State as well as the moiety of collections from the Frontier tolls in the Mysore District, as Public Works Revenue.

DIARY No. 4323

1911-1912
SECTION G. J.
FILE No. 606-11
SERIAL No. 1

GPB—2,000—4-8-11

(2

and District roads, and the Comptroller has furnished the accompanying statement shewing the amount collected during the year 1910-11.

2. I now request that you will be so good as to move Government to issue instructions to the Comptroller to treat collections on Provincial roads and bridges in the State as well as the moiety of collections from the Frontier - tolls in the Mysore District, as Public Works Revenue, and not to credit them to General Revenues as is done at present

I have the honour to be,

Sir,

Your most obedient servant,

K G Jinaraja

Chief Engineer of Mysore.

Statement Showing toll collections on Disbich and Provincial Roads in the State during 1910-11.

Disbich.	Disbich Funds.			Provincial Funds (Tolls on roads)		
Bangalore	-	-	-	-	-	-
Kolar	-	-	-	-	-	-
Kolar Gold Fields	-	-	-	-	-	-
Tumkur	-	-	-	-	-	-
Shimoga	5,034	6	-	6,050	-	-
Kadur	225	13	-	5,161	4	6
Chitaldrug	7	5	-	-	-	-
Mysore	18,765	15	8	5,150	10	2
Hassan	12,474	14	11	3,091	14	10
Total	36,505	6	7	19,453	13	6

Enclosure to Govt. Letter No.

"True Copy"

[illegible]
Deputy Secretary.

G.R.S. 28.]

Re credit of the toll collections on Provincial Roads & bridges to the P.W. revenue. 1912 File No. 606-1, Serial No. 2

Diary No. of letter replied to 4323

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

(97)

, *the* 19

Date of issue 22 May 13

Signed by M L Narasimhaiya

READ-- Letter no 3866 dt 14/5/1912 from the Chief Engineer of Mysore requesting that the Comptroller may be instructed to credit in future on account of tolls the Collections on Provincial roads and bridges in the State as well as merely of the ~~Frontier~~ No. collections from the Frontier tolls in Mysore as Public Works revenue and not to credit them to General Revenues as is done at present ~~at present~~

over

SUBJECT.

5)

Order thereon. No H6861-4 of 22nd May/13

The Govt of H.H the Maharaja are of opinion that no change in the existing procedure of credit is required. The figures representing the realisations of tolls are always recorded separately in the Civil Accounts and there is no objection to the Department of Public Works taking Credit for them when questions of road allotments are Considered.

The ~~Secretary~~ Chief Engineer is requested to issue instructions so that ~~to show Credit for~~ the toll receipts on each road may be shewn in ~~in Submitting~~ the annual repair Estimates for it. ~~for each road in future~~.

JR 10/5/13

H Secretary 17.5.13

To. The Secretary P.W.D.
~~The Chief Engineer~~
The Comptroller P.W.D. H-26
15/5/1913. The Comptroller

Extract copy

Proceedings of the Government of His Highness
the Maharaja of Mysore.

Read:-

Letter No. 3866 dated 14th May 1912, from the Chief - Engineer of Mysore, requesting that the Comptroller may be instructed to treat, in future, the collections on account of tolls on Provincial roads and bridges in the State as well as the -- moiety of the collections from the Frontier Tolls in Mysore, as Public Works Revenue and not credit them to General Revenues - as is done at present.

Order thereon No. PE 6861-4
PW 7606-11-2

Dated, Bangalore, the 22 May 1913.

The Government of His Highness the Maharaja are of opinion that no change in the existing procedure of credit is required. The figures representing the realisations of tolls are always recorded separately in the civil accounts and there is no objection to the Department of Public Works taking credit - for them when questions of road allotments are considered.

2. The Chief Engineer is requested to issue instructions so that the toll receipts on each road may be shewn in the annual repair estimates for it.

for Financial Secretary ~~to Govt.~~

To

The Secretary to Government, Public Works Department.
" Chief Engineer of Mysore.
" Comptroller, Public Works & Railway Branch.
" Comptroller, Mysore Government.

S.R.N.

N 19/5